

The Commissioner is hereby authorized to charge any fees or credit any overpayments associated with this communication to Deposit Account No. 12-2143.

Respectfully submitted,

LORD CORPORATION

/EDWARD F MURPHY/

Edward F. Murphy, III
Registration No. 38,251

111 Lord Drive
P.O. Box 8012
Cary, NC 27512-8012
919-468-5979